## STATE OF MICHIGAN COMBINING BALANCE SHEET COMPONENT UNITS - STATE UNIVERSITIES June 30, 2000 (In Thousands)

ACCUTO	CENTRAL MICHIGAN UNIVERSITY	EASTERN MICHIGAN UNIVERSITY	FERRIS STATE UNIVERSITY	GRAND VALLEY STATE UNIVERSITY	LAKE SUPERIOR STATE UNIVERSITY	MICHIGAN TECHNOLOGICAL UNIVERSITY	
ASSETS							
Current Assets:							
	\$ 78,007	\$ 9,331	\$ 16,626	\$ 36,086	\$ (763)	\$ 12,001	
Amounts due from component units	-	-	-	70	-	12	
Amounts due from primary government	15,853	18,688	15,254	24,471	5,208	11,784	
Amounts due from federal agencies	2,057	1,298	422	71		1,370	
Inventories	2,660	465	1,216	1,731	877	1,821	
Investments	2,000	400	22,041	1,701	6,612	1,044	
	0.000	40.077		0.005			
Other current assets	6,033	18,277	2,446	8,065	1,481	3,878	
Total Current Assets	104,610	48,060	58,004	70,493	13,414	31,910	
Advances to component units	1	_	-		-	377	
Mortgages and loans receivable	7,853	7,829	15.510	8.267	2.271	9.887	
Investments	43,249	28,734	24,429	65,340	7,689	9,890	
	43,249	20,734	24,429	05,540	7,009	9,090	
Property, plant, and equipment							
Land	18,798	33,786	11,816	32,827	8,390	16,558	
Buildings and equipment	327,918	367,591	251,033	221,552	85,448	266,261	
Allowance for depreciation	(158,041)	(151,460)	(114,107)	(71,871)	(47,323)	(136,972	
Construction in progress	23,194	20,828	23,696	56,621	21,314	25,489	
Total property, plant, and equipment	211,869	270,745	172,438	239,129	67,830	171,336	
Other noncurrent assets	211,003		1,939	494	07,030	171,550	
Other honcurrent assets		1,110	1,939	494	<del></del>	-	
Total Assets	\$ 367,583	\$ 356,479	\$ 272,321	\$ 383,724	\$ 91,204	\$ 223,400	
Current Liabilities: Accounts payable and other liabilities	\$ 14.207	\$ 27 158	\$ 12.562	\$ 22,325	\$ 3.249	\$ 16.298	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable	\$ 14,207 562 3,185	\$ 27,158 617 3,407	\$ 12,562 454 1,834	\$ 22,325 107 3,355	\$ 3,249 138 765	519	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable	562 3,185	617 3,407 449	454 1,834 1,455	107 3,355 809	138 765	519 11,439	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue	562 3,185 - 10,362	617 3,407 449 6,311	454 1,834 1,455 5,097	107 3,355 809 8,866	138 765 - 1,165	519 11,439 2,140	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable	562 3,185	617 3,407 449	454 1,834 1,455	107 3,355 809	138 765	51! 11,43: 2,14	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities Long-Term Liabilities: Bonds and notes payable	562 3,185 - 10,362	617 3,407 449 6,311	454 1,834 1,455 5,097	107 3,355 809 8,866	138 765 - 1,165	519 11,438 2,146 30,402	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities:	562 3,185 - 10,362 28,316	617 3,407 449 6,311 37,943	454 1,834 1,455 5,097 21,402	107 3,355 809 8,866 35,463	138 765 - 1,165 5,318	519 11,438 2,146 30,402	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities Long-Term Liabilities: Bonds and notes payable	562 3,185 - 10,362 28,316	617 3,407 449 6,311 37,943	454 1,834 1,455 5,097 21,402	107 3,355 809 8,866 35,463	138 765 - 1,165 5,318	519 11,438 2,146 30,402	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities Long-Term Liabilities: Bonds and notes payable Other long-term liabilities	562 3,185 - 10,362 28,316	617 3,407 449 6,311 37,943	454 1,834 1,455 5,097 21,402	107 3,355 809 8,866 35,463	138 765 1,165 5,318	518 11,438 2,148 30,402 11,890	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds	562 3,185 - 10,362 28,316 94,456	617 3,407 449 6,311 37,943	454 1,834 1,455 5,097 21,402	107 3,355 809 8,866 35,463	138 765 1,165 5,318	518 11,438 2,146 30,402 11,890	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous	562 3,185 - 10,362 28,316 94,456	617 3,407 449 6,311 37,943 86,799	454 1,834 1,455 5,097 21,402 74,229	107 3,355 809 8,866 35,463 46,940	138 765 1,165 5,318 19,280 2,782 3,282	518 11,438 2,146 30,402 11,890 708	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Total Liabilities	94,456 3,040 3,040	86,799 7,214 7,214	454 1,834 1,455 5,097 21,402 74,229 5,670 5,670	3,266 3,266	138 765 - 1,165 - 5,318 - 19,280 - 2,782 3,282 - 6,063	11,439 2,146 30,402 11,890 705	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities	94,456 3,040 3,040	86,799 7,214 7,214	454 1,834 1,455 5,097 21,402 74,229 5,670 5,670	3,266 3,266	138 765 - 1,165 - 5,318 - 19,280 - 2,782 3,282 - 6,063	519 11,439 - 2,146 - 30,402	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances:	3,040 3,040 125,813	617 3,407 449 6,311 37,943 86,799 7,214 7,214	454 1,834 1,455 5,097 21,402  74,229  5,670  101,301	3,266 35,669	138 765 - 1,165 - 5,318 - 19,280 - 2,782 -3,282 - 6,063 - 30,661	11,890 11,890 11,890 11,890 42,997	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for:	562 3,185 10,362 28,316 94,456 - 3,040 3,040 125,813	86,799 - 7,214 - 131,956	454 1,834 1,455 5,097 21,402 74,229 - 5,670 5,670 101,301	107 3,355 809 8,866 35,463 46,940 - 3,266 3,266 85,669	138 765 1,165 5,318  19,280 2,782 3,282 6,063 30,661  48,458	11,439 2,146 30,402 11,890 705 705 42,997	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for: Restricted funds of universities	3,185 10,362 28,316 94,456 3,040 3,040 125,813	617 3,407 449 6,311 37,943 86,799 7,214 7,214 131,956	454 1,834 1,455 5,097 21,402  74,229  5,670 5,670 101,301	107 3,355 809 8,866 35,463 46,940 - 3,266 3,266 85,669	138 765 1,165 5,318 19,280 2,782 3,282 6,063 30,661 48,458	519 11,439 2,146 30,402 11,890	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Total Liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for:	562 3,185 10,362 28,316 94,456 - 3,040 3,040 125,813	86,799 - 7,214 - 131,956	454 1,834 1,455 5,097 21,402 74,229 - 5,670 5,670 101,301	107 3,355 809 8,866 35,463 46,940 - 3,266 3,266 85,669	138 765 1,165 5,318  19,280 2,782 3,282 6,063 30,661  48,458	519 11,439 2,146 30,402 11,890	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for: Restricted funds of universities	3,185 10,362 28,316 94,456 3,040 3,040 125,813	617 3,407 449 6,311 37,943 86,799 7,214 7,214 131,956	454 1,834 1,455 5,097 21,402  74,229  5,670 5,670 101,301	107 3,355 809 8,866 35,463 46,940 - 3,266 3,266 85,669	138 765 1,165 5,318 19,280 2,782 3,282 6,063 30,661 48,458	519 11,439 2,146 30,402 11,890 705 705 42,997	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities  Long-Term Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for: Restricted funds of universities Total Reserved	562 3,185 10,362 28,316 94,456 - 3,040 3,040 125,813 114,228 34,508 34,508	617 3,407 449 6,311 37,943 86,799 - 7,214 7,214 131,956 192,202 12,043 12,043	454 1,834 1,455 5,097 21,402  74,229  5,670 5,670 101,301  113,820  29,053 29,053	107 3,355 809 8,866 35,463 46,940 - 3,266 3,266 85,669 130,912	138 765 - 1,165 5,318 19,280 2,782 3,282 6,063 30,661 48,458	518 11,438 2,146 30,402 11,890 706 706 42,997 146,807 13,677 13,677 19,918	
Accounts payable and other liabilities Amounts due to primary government Bonds and notes payable Interest payable Deferred revenue Total Current Liabilities: Bonds and notes payable Other long-term liabilities Escrow funds Miscellaneous Total other long-term liabilities  Fund Equity and Other Credits: Investment in general fixed assets  Fund Balances: Reserves for: Restricted funds of universities Total Reserved Unreserved	562 3,185 10,362 28,316 94,456 3,040 3,040 125,813 114,228 34,508 34,508	617 3,407 449 6,311 37,943 86,799 7,214 7,214 131,956 192,202 12,043 20,277	454 1,834 1,455 5,097 21,402  74,229  5,670 101,301  113,820  29,053 29,053 28,146	107 3,355 809 8,866 35,463 46,940 	138 765 1.165 5.318  19,280 2,782 3,282 6,063 30,661 48,458  6,254 6,254 5,830	11,890 2,148 30,402 11,890 705 705 42,997 146,807 13,677 13,677	

## STATE OF MICHIGAN COMBINING BALANCE SHEET COMPONENT UNITS - STATE UNIVERSITIES June 30, 2000 (In Thousands)

					SAGINAW		WEOTERN		TOTALS			
	NORTHERN MICHIGAN UNIVERSITY		OAKLAND UNIVERSITY		VALLEY STATE UNIVERSITY		WESTERN MICHIGAN UNIVERSITY		JUNE 30, 2000		JUNE 30, 1999	
ASSETS								_		_		
Current Assets:												
	\$ 12,701	\$	5,287	\$	14,346	\$	(2,475)	\$	181,146	\$	155,559	
Amounts due from component units	103		114		-		-		300		572	
Amounts due from primary government	12,089		12,324		4,937		21,553		142,162		117,935	
Amounts due from federal agencies	187		1,765		-		1,804		8,973		6,617	
Inventories	1,438		434		311		5,035		15,987		17,289	
Investments	2,256		29,869		2,775		122,408		187,004		133,103	
Other current assets Total Current Assets	4,557 33,332	_	5,375 55,168	-	3,005 25,375	_	19,066		72,185 607,758	_	77,838 508,915	
-						-				_		
Advances to component units			-		-		38		416		338	
Mortgages and loans receivable	7,759		2,154		505		6,385		68,420		67,316	
Investments	24,848		21,799		-		9,902		235,880		241,934	
Property, plant, and equipment	0.704		44.000		44.400		05.000		470.000		474.070	
Land	9,734		11,836		11,190		25,028		179,963		171,373	
Buildings and equipment	178,781		230,896		165,777		603,091		2,698,349		2,561,485	
Allowance for depreciation	(74,947)		(94,662)		(57,344)		(240,260)		(1,146,987)		(1,066,334)	
Construction in progress	26,459		30,518		16,706		10,222		255,047	_	141,998	
Total property, plant, and equipment Other noncurrent assets	140,027		178,588		136,329		398,080		1,986,372	_	1,808,523 6,899	
Other Horiculterit assets		_	<u>-</u>				5,135		8,679		0,099	
Total Assets	\$ 205,965	\$	257,709	\$	162,209	\$	586,931	\$	2,907,525	\$	2,633,925	
Current Liabilities:		•	44.005	•	4.400	•	47.000		470.400	•	444.400	
	\$ 14,637	\$	14,605	\$	4,162	\$	47,260	\$	176,463	\$	144,163	
Amounts due to primary government	180		236		-		15		2,828		2,948	
Bonds and notes payable Interest payable	2,795		1,440		775		2,825		31,821 2,713		17,235 2,644	
Deferred revenue	3,090		5,896		1,897		6,768		51.600		51,852	
Total Current Liabilities	20,702	-	22,177		6,834	-	56,868	-	265,424	_	218,843	
Total Garrent Liabilities	20,702	-	22,117	-	0,004	-	00,000	_	200,424	_	210,040	
Long-Term Liabilities:												
Bonds and notes payable	43,225		45,230		37,440		196,520		656,010		592,549	
Other long-term liabilities												
Escrow funds	-		-		-		-		2,782		2,432	
Miscellaneous	3,526		7,432		1,373		13,787		49,295		50,561	
Total other long-term liabilities	3,526		7,432		1,373		13,787		52,076	_	52,993	
Total Liabilities	67,453		74,839		45,647		267,175		973,510		864,385	
Fund Equity and Other Credits:												
Investment in general fixed assets	98,918		120,834		104,391		272,583		1,343,153		1,241,282	
Fund Balances:												
Reserves for:												
Restricted funds of universities	14,779		21,502		5,898		3,490		230,556		187,268	
Total Reserved	14,779		21,502		5,898		3,490		230,556	_	187,268	
Unreserved	24,816		40,534		6,273		43,683		360,306		340,990	
Total Fund Balances	39,595	_	62,036		12,171		47,174		590,861		528,259	
Total Fund Equity and Other Credits	138,513		182,870		116,563		319,757		1,934,014		1,769,540	
Total Liabilities, Fund Equity, and Other Credits	\$ 205,965	\$	257,709	\$	162,209	\$	586,931	\$	2,907,525	\$	2,633,925	